

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**PERMISSION TO REPORT NET GAIN IN YEAR OF SALE**

Pursuant to the Business Profits Tax Law, RSA 77-A, and the Department of Revenue Administration Rules - Rev 311.15, the undersigned requests permission to include in gross business profits the entire amount of gain, although the installment method is being utilized for Federal Income Tax purposes.

NAME OF TAXPAYER	FEDERAL EMPLOYER IDENTIFICATION NUMBER, SOCIAL SECURITY NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
NUMBER & STREET ADDRESS	
ADDRESS (CONTINUED)	
CITY/TOWN, STATE, ZIP CODE	

Indicate taxable period in which the net gain from installment sale is being reported to NH:

FISCAL YEAR ENDING \_\_\_\_\_ CALENDAR YEAR ENDING \_\_\_\_\_

Indicate the entity type for which this request is being made:

☐ PROPRIETORSHIP ☐ FIDUCIARY ☐ PARTNERSHIP

THIS REQUEST IS TO BE MADE IN DUPLICATE WITH THE ORIGINAL ATTACHED TO THE RETURN ALONG WITH A COPY OF THE INSTALLMENT SALES SCHEDULE FILED WITH THE FEDERAL INCOME TAX RETURN. A copy of this form filed with the reported gain shall be submitted with each subsequent NH Business Tax return required to be filed as long as the business organization continues to report the gain on the installment method on their federal income tax return.

Pursuant to Rev 302.07 "If the filing requirement for subsequent years is solely the result of reporting the gain or loss from the installment sale to New Hampshire, a business organization may elect to report the entire gain or loss in a single year for business profits tax purposes although it has not elected pursuant to section 453(d) of the IRC by attaching a completed form DP-95 to the business profits tax return."

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

SIGNATURE (IN INK) OF PROPRIETOR, PARTNER, FIDUCIARY TRUSTEE OR AUTHORIZED AGENT

DATE

SIGNATURE (IN INK) OF PAID PREPARER

DATE